



DECLARATION

I, Tomoko NOMURA, a translator of Bayer Yakuhin, Ltd., 5-36, Miyahara 3-chome, Yodogawa-ku, Osaka, Japan, make an oath and say that I am well acquainted with the Japanese and English languages and that the attached document is a full, true and faithful translation into English made by me on the 11th day of July, 2001 of an abstract of the family register of Makiko Marumo.

Declared at Osaka, Japan

This 12th day of July 2001

T. Nomura

Tomoko NOMURA